

United States of America v. Carl Michael

PETITION TO ENFORCE IRS SUMMONS

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Exhibit 1

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4. In accordance with Section 7603 of Title 26, U.S.C., on 01/11/2012, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, CARL MICHAEL, by personal delivery, as evidenced in the certificate of service on the reverse side of the summons.

5 On 01/11/2012, I served the notice required by Section 7609(a) of Title 26, U.S.C., on CARL MICHAEL, by personal delivery, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 02/09/2012, the respondent CARL MICHAEL, did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of B C K ENTERPRISES INC for the calendar year(s) ended 2010.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 15<sup>th</sup> day of February, 2012.

K. KRUG  
K. KRUG, REVENUE OFFICER